

OTHER TAX RELATED REFERENCES

<u>School Lands;</u> <u>Permanent</u> <u>School Fund</u>	<u>Utah Enabling Act, Sections 6, 9, 10 and 11:</u> <ul style="list-style-type: none">• Land grant for common schools.• Five per cent of sales of public lands granted to schools.• Permanent school fund - Lands granted not subject to entry under laws of United States.• Schools, colleges, and university must remain under state control.
<u>Public Debt</u>	<u>Utah Constitution, Article X, Section 5 and Article XIV, Sections 3 through 7:</u> <ul style="list-style-type: none">• School District debt guarantee.• Debts of counties, cities, towns, and school districts not to exceed revenue--exception.• Limit of indebtedness of counties, cities, towns and school districts.• Borrowed money to be applied to authorized use.• State not to assume county, city, town or school district debts.• Existing indebtedness not impaired.
<u>Local</u> <u>Government</u> <u>Bonding Act</u>	<u>Section 11-14-101 through 11-14-501, Utah Code:</u> <ul style="list-style-type: none">• Bond issues authorized, purposes of bond proceeds, costs allowed.• Bond election procedures, qualified electors, bond notice.• Election officials, determining qualified voters.• Election ballots, counting and canvassing results.• Issuance of bonds, computation of indebtedness, bond issue, negotiability, registration, maturity, interest, payment, redemption, sale, financing plan.• Facsimile signatures and seal permitted.• Refunding bonds, Bond anticipation notes; General obligation bonds - Levy and collection of taxes.
<u>Tax Levies</u>	<u>Section 59-2-901 through 59-2-926, Utah Code:</u> <ul style="list-style-type: none">• Determination of rate by Tax Commission, transmittal of certified rates to county and state auditors.• Minimum basic tax levy for school districts.• Remittance to credit of Uniform School Fund of moneys in excess of basic state-supported school program - Manner.• Participation by school district in state's contributions to state-supported leeway program.• Legislature to set minimum rate of levy for state's contribution to minimum school program.• Rates fixed by commission valid.• Property Tax Valuation Agency Fund - Creation - Statewide levy - Additional county levy permitted.• Disbursement of monies in the Property Tax Valuation Agency Fund - Use of funds; Additional levies by counties; Accounting records for levies.• Single aggregate tax rate limitation by county.• Time for adoption of levy.• Exceptions to maximum levy limitation.• Time for adoption of levy - Certification to county auditor.• Statement of amount and purpose of levy - Contents of statement - Filing with county auditor - Transmittal to commission - Determination of tax basis - Format of statement.• Excess levies - Commission to recalculate levy - Notice to implement adjusted

levies to county auditor.

- Use of funds; Advertisement of proposed tax increase - Notice - Contents.
- Hearings on judgment levies - Advertisement.
- Resolution proposing tax increases - Notice - Contents of notice of proposed tax increase - Personal mailed notice in addition to advertisement - Contents of personal mailed notice - Hearing - Dates.
- Resolution and levy to be forwarded to commission - Exception.
- Changes in assessment roll - Rate adjustments - Notice.
- Replacement resolution for greater tax rate.
- Adoption of final budget - Preconditions - Expenditures of money prior to adoption of budget.
- Report of valuation of property to county auditor and commission - Transmittal by auditor to governing bodies - Certified tax rate - Adoption of tentative budget.
- Commission authorized to adjust taxing entity's certified rate for clerical error - Requirements - Amount of adjustment.
- Proposed tax increase by state - Notice - Contents - Dates.

Community Section 17C-1-101 through 17C-4-402 Utah Code:

Development and General Provisions:

- Renewal Agencies**
- This title is known as Limited Purpose Local Government Entities – Community Development and Renewal Agencies.
 - Definitions.
 - Public entities may assist with redevelopment, economic development, or education housing development project.
 - Limitations on applicability of title - Amendment of previously adopted project area plan.

Agency Creation, Powers, and Board:

- Creation of agency - Notice to lieutenant governor.
- Agency powers; Agency board - Quorum.
- Urban renewal, economic development, and community development by an adjoining agency – requirements.
- Change of project area from one community to another.
- Use of eminent domain – exception.
- Public entities may assist with urban renewal, economic development, or community development project.
- Agency funds to be accounted for separately from community funds.

Agency Property:

- Agency property exempt from taxation - Exception.
- Agency property exempt from levy and execution sale - Judgment against community or agency.
- Summary of sale or other disposition of agency property - Publication of summary.

Tax Increment and Sales Tax:

- Agency receipt and use of tax increment and sales tax – distribution of tax increment and sales tax.
- Taxing entity committee.
- Tax increment under a pre-July 1, 1993 project area plan.
- Tax increment under a project area plan adopted on or after May 1, 2006.
- Additional tax increment under certain post-June 30, 1993 project area plans.
- Limitation on tax increment.
- Base taxable value to be adjusted to reflect other changes.
- Allowable uses of tax increment and sales tax.
- Agency may make payments to other taxing entities.

- Agency may use tax increment for housing costs in other project areas – funds to be held in separate accounts.
- Income targeted housing – agency may use tax increment for income targeted housing.
- Base taxable value for new tax.
- Project area boundaries that divide a tax parcel – deletion of parcel from tax increment calculation.

Agency bonds

- Sources from which bonds may be made payable – agency powers regarding bonds.
- Signature of officer who leaves office.
- Contesting the legality of resolution authorizing bonds – time limit – presumption.
- Authority to purchase agency bonds.
- Those executing bonds not personally liable – limitation of obligations under bonds – negotiability.
- Obligor rights – board may confer other rights.
- Bonds exempt from taxes – agency may purchase its own bonds.

Agency Annual Budget and Audit and Other Provisions:

- Annual agency budget – fiscal year – public hearing required – auditor forms – requirement to file form.
- Amending the agency annual budget.
- Agency report.
- Audit requirements.
- Audit report.
- County auditor report on project areas.
- State Tax Commission and county assessor required to account for new growth.

Agency Dissolution:

- Dissolution by ordinance – restrictions – filing copy of ordinance – agency records – dissolution expenses.

CHAPTER 2 - URBAN RENEWAL

Urban Renewal Project Area Plan

- Resolution designating survey area – request to adopt resolution.
- Process for adopting urban renewal project area plan – prerequisites – restrictions.
- Urban renewal project area plan requirements.
- Existing and historic buildings and uses in an urban renewal project area.
- Objections to urban renewal project area plan – owners' alternative project area plan.
 - election if 40% of property owners object.
- Board resolution approving urban renewal project area plan – requirements.
- Urban renewal project area plan to be adopted by community legislative body.
- Notice of urban renewal project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of an urban renewal project area plan.
- Amending an urban renewal project area plan.

Urban Renewal Project Area Budget

- Project area budget – requirements for adopting – contesting the budget or procedure – time limit.
- Combined incremental value – restriction against adopting an urban renewal project area budget – taxing entity committee may waive restriction.
- Part of tax increment funds in urban renewal project area budget to be used for

housing – waiver of requirement.

- Consent of taxing entity committee required for urban renewal project area budget – exception.
- Filing a copy of the urban renewal project area budget.
- Amending an urban renewal project area budget.

Blight Determination in Urban Renewal:

- Blight study – requirements – deadline.
- Blight hearing – owners may review evidence of blight.
- Conditions on board determination of blight – conditions of blight caused by the developer.
- Challenging a finding of blight – time limit – de novo review.

Urban Renewal Hearings:

- Combining hearings.
- Continuing a hearing.
- Notice required for continued hearing.

Urban Renewal Notice Requirements:

- Agency to provide notice of hearings.
- Requirements for notice provided by agency.
- Additional requirements for notice of a blight hearing.
- Additional requirements for notice of a plan hearing.
- Additional requirements for notice of a budget hearing.

CHAPTER 3 ECONOMIC DEVELOPMENT

Economic Development Project Area Plan:

- Resolution authorizing the preparation of a draft economic development project area plan – request to adopt resolution.
- Process for adopting an economic development project area plan – prerequisites – restrictions.
- Economic development project area plan requirements.
- Existing and historic buildings and uses in an economic development project area.
- Board resolution approving an economic development project area plan – requirements.
- Economic development project area plan to be adopted by community legislative body.
- Notice of economic development project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of economic development project area plan.
- Amending an economic development project area plan.

Economic Development Project Area Budget:

- Economic development project area budget – requirements for adopting – contesting the budget or procedure – time limit.
- Part of the tax increment funds in an economic development project area budget may or may not be used for housing.
- Consent of taxing entity committee required for economic development project area budget – exception.
- Filing a copy of the economic development project area budget.
- Amending an economic development project area budget.

Combining hearings:

- Combining hearings.
- Continuing a hearing.
- Notice required for continued hearing.

Economic Development Notice Requirements:

- Agency to provide notice of hearings.

- Requirements for notice provided by agency.
- Additional requirements for notice of a plan hearing.
- Additional requirements for notice of a budget hearing.

CHAPTER 4 - COMMUNITY DEVELOPMENT

Community Development Project Area Plan:

- Resolution authorizing the preparation of a community development draft project area plan – request to adopt resolution.
- Process for adopting a community development project area plan – prerequisites – restrictions.
- Community development project area plan requirements.
- Board resolution approving a community development project area plan – requirements.
- Community development plan to be adopted by community legislative body.
- Notice of community development project area plan adoption – effective date of plan – contesting the formation of the plan.
- Agency required to transmit and record documents after adoption of community development project area plan.
- Amending a community development project area plan.

Funds for Community Development Project from Other Entities

- Consent of a taxing entity or public agency to an agency receiving tax increment or sales tax funds for community development project.
- Resolution or interlocal agreement to provide funds for the community development project area plan – notice – effective date of resolution or interlocal agreement – time to contest resolution or interlocal agreement – availability of resolution or interlocal agreement.
- Requirement to file a copy of the resolution or interlocal agreement – county payment of tax increment to the agency.
- Adoption of a budget for a community development project area plan – amendment.

Community Development Hearings

- Continue a plan hearing.
- Notice required for continued hearing.

Community Development Notice Requirements

- Agency required to provide notice of plan hearing.
- Requirements for notice provided by agency.

<u>Other Public Education-Related Tax Levies</u>	<u>Utah Code</u>
Required Basic State-Supported Program	53A-17a-135; 59-2-902,-903,-905,-906
Local Voted/Board Leeway Programs	53A-17a-133 and 134; 59-2-904
Public Law 81-874	53A-17a-143
Pupil Transportation Levy	53A-17a-126 and -127
Recreation Levy	11-2-7
Utah Government Immunity Levy	63G-7-704
Capital Outlay Levy	53A-16-107
General Obligation Debt Levy	53A-16-107; 11-14-19
Ten Percent Additional Basic Program Levy	53A-17a-145
Voted Capital Leeway Levy	53A-16-110
Judgment Recovery Levy	53A-16-111; 59-2-102, -918.5, -924, -1328 and -1330